

Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return

OMB No. 1545-0001

1992

▶ See separate instructions.

Employer's name and address (if not correct, please change.) ▶

Employer identification number

RRB number

Calendar year

If you do not have to file a return in the future, write "FINAL."

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- FD
- FP
- I
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Part I Railroad Retirement and Unemployment Repayment Taxes

1	Supplemental tax—Work-hours for which compensation was paid. Before April 1, 1992 × \$0.285 = \$ (a). After March 31, 1992 × \$0.31 = \$ (b). Add (a) and (b) .	1	
2	Special supplemental tax if employer has a negotiated supplemental pension plan (attach statement)	2	
3	Adjustments to supplemental tax (see instructions)	3	
4	Adjusted total of supplemental tax (lines 1 and 2 as adjusted by line 3)	4	
5	Tier I Employer Tax—Compensation (other than tips and sick pay) paid in 1992 \$ × 6.2%	5	
6	Tier I Employer Medicare Tax—Compensation (other than tips and sick pay) paid in 1992 \$ × 1.45%	6	
7	Tier II Employer Tax—Compensation (other than tips) paid in 1992 \$ × 16.10%	7	
8	Tier I Employee Tax—Compensation (other than sick pay) paid in 1992 \$ × 6.2%	8	
9	Tier I Employee Medicare Tax—Compensation (other than sick pay) paid in 1992 \$ × 1.45%	9	
10	Tier II Employee Tax—Compensation (for tips, see instructions) paid in 1992 \$ × 4.90%	10	
11	Tier I Employer Tax—Sick pay paid in 1992 \$ × 6.2%	11	
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14	Tier I Employee Medicare Tax—Sick pay paid in 1992 \$ × 1.45%	14	
15	Total tax based on compensation (add lines 5 through 14)	15	
16	Adjustments to employer and employee railroad retirement taxes based on compensation (see instructions for format of statement to be attached)	16	
17	Adjusted total of employer and employee railroad retirement taxes based on compensation (line 15 adjusted by line 16)	17	
18	Total railroad retirement taxes for the year (add lines 4 and 17)	18	
19	Taxable wages paid in 1992 subject to railroad unemployment repayment tax \$ × 4%	19	
20	Total railroad retirement and unemployment repayment taxes (add lines 18 and 19)	20	
21	Railroad retirement taxes deposited, including overpayment applied from prior year, from your records	21	
22	Railroad unemployment repayment taxes deposited, from your records	22	
23	Total taxes deposited (add lines 21 and 22)	23	
24	Balance due (subtract line 23 from line 20). Pay to the Internal Revenue Service	24	
25	If line 23 is more than line 20, enter overpayment here ▶ \$ and check if to be: <input type="checkbox"/> Applied to next year's railroad retirement tax OR <input type="checkbox"/> Refunded		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ _____ Title (Owner, etc.) ▶ _____ Date ▶ _____

File the original and the duplicate with the Internal Revenue Service Center, Kansas City, MO 64999. Enclose payment for undeposited taxes.

ORIGINAL

Part II Record of Railroad Retirement Tax Liability

Each month is divided into eight deposit periods called eighth-monthly periods that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of each month as shown below. If your taxes for every month during the year are less than \$3,000, you can show them on the "total" lines (I, II, and III) and skip the other lines. However, if your taxes for any month during the year are \$3,000 or more, find the eighth-monthly periods during the year in which you had paydays. Make entries only on the lines next to these periods. Enter your tax liability (both employee and employer Tier I and Tier II taxes but not including the supplemental work-hour tax) for each eighth-monthly period during which you had a payday. Show the supplemental

work-hour tax on the line provided above the monthly total lines. See the separate instructions for special supplemental tax.

You must complete a separate Schedule B (Form 941) for each quarter in which you have an eighth-monthly period with a liability of \$100,000 or more. For quarters where you must complete Schedule B (Form 941) do not complete the column for that quarter on Form CT-1. Enter your work-hour tax below the eighth-monthly period liability for periods H, P, and X. To the left in column 1, write "ST" (supplemental tax). Enter the total for the quarter from the bottom of Schedule B (Form 941) on line IV of Form CT-1.

The total liability for the year (line V) should equal the total taxes for the year (line 18). Otherwise, you may be charged a penalty, based on your average tax liability, for not making deposits of taxes.

Note: See the separate instructions for the deposit rules for railroad retirement taxes.

Requirement for Annual Deposit.—If your total tax liability for the year (reduced by any deposits for the year) is \$100 or more, deposit the unpaid balance of these taxes by March 1, 1993. This deposit plus previous deposits for the year should equal the total taxes reported on line 18 on the other side. Any balance due of less than \$100 can be paid with the return.

Record of Railroad Retirement Tax Liability (Complete if line 18, Part I, is \$500 or more.)				
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
	January	April	July	October
Date compensation paid:				
First month of quarter:				
1st through 3rd day A				
4th through 7th day B				
8th through 11th day C				
12th through 15th day D				
16th through 19th day E				
20th through 22nd day F				
23rd through 25th day G				
26th through last day H				
Supplemental work-hour tax				
I First month total ►				
Second month of quarter:	February	May	August	November
1st through 3rd day I				
4th through 7th day J				
8th through 11th day K				
12th through 15th day L				
16th through 19th day M				
20th through 22nd day N				
23rd through 25th day O				
26th through last day P				
Supplemental work-hour tax				
II Second month total ►				
Third month of quarter:	March	June	September	December
1st through 3rd day Q				
4th through 7th day R				
8th through 11th day S				
12th through 15th day T				
16th through 19th day U				
20th through 22nd day V				
23rd through 25th day W				
26th through last day X				
Supplemental work-hour tax				
III Third month total ►				
IV Total for quarter (Add lines I, II, & III.)				
V Total for year (This should equal line 18, Part I.) ►				

Part III Record of Railroad Unemployment Repayment Tax Liability

Complete Part III if your railroad unemployment repayment tax is more than \$100 for the year. If your tax for the year is \$100 or less, you do not need to complete the record. Figure your liability for each

quarter of 1992 by multiplying the first \$785 of rail wages you paid of each employee's monthly wages during the quarter by 4%. See the separate instructions for the deposit rules. If you are

required to wire transfer your railroad retirement taxes, you are also required to wire transfer your railroad unemployment repayment tax.

Quarter	First	Second	Third	Fourth	Total for the year (This should equal line 19.)
Liability for quarter					

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

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DUPLICATE COPY

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12th through 15th day T				
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Signature ▶ _____ Title (Owner, etc.) ▶ _____ Date ▶ _____

Detach and keep this copy with your tax records.

EMPLOYER'S COPY

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Liability for quarter					